

Staff Report

EXECUTIVE DIRECTOR

Kevin Mullally

The Missouri Gaming Commission, created in 1993, has worked hard to quickly establish itself as a national leader in providing efficient, effective regulation of the often-controversial gaming industry. To do this, the Commission has relied on the hard work and dedication of its employees as well as maintaining a focus on its strategic mission and vision.

The Commission is currently an agency in transition. It is moving out of its formative stage into a more mature agency and is developing meaningful, relevant performance measures that the executive branch, legislators and citizens can relate to and understand. Among the Commission's goals for FY 2006 is to establish itself as a leader in the area of performance measurement. The Commission's "Managing for Results" initiative will create an agency that has clear goals and objectives and uses regulatory and enforcement tactics that track progress in achieving the goals and objectives. It will use information management systems to report the measures to a range of audiences for a variety of uses, so that our measures are not only understandable for each audience but relevant, as well. Our measures will be such that they can be used to make informed decisions regarding priorities, program management and budget allocation.

Admittedly, this is a formidable goal for a regulatory and enforcement agency where it is inherently difficult to develop meaningful performance measures (how do you measure criminal activity avoided, risks mitigated, hazards eliminated, patterns of noncompliance addressed?). A common practice in performance measurement reporting is to evaluate the effectiveness of "programs". This practice is not generally applicable to a regulatory and enforcement agency like the Gaming Commission because, as a general rule, it doesn't have a variety of "programs".

The Commission's mission is rather simple and straightforward – "To serve the citizens of Missouri by ensuring the integrity of charitable and commercial gaming and by optimizing its social and economic impact on the state." Thus, the Commission's performance measurement system is more likely to account for and evaluate various tactics used to achieve broader strategic goals. For instance, a recurring goal of the Commission will be to maintain a zero tolerance for convicted felons and persons involved in organized crime participating in gaming operations. In order to achieve this goal, the Commission will use a variety of tactics that might include investigations, intelligence gathering, enforcement actions such as penalties for companies who fail to perform adequate due diligence on prospective employees, information campaigns educating the industry on techniques to identify non-qualifying employees and partnership initiatives with other state regulatory and law enforcement agencies. For a correlating example, think of how your doctor might prescribe a combination of medicines that, when taken in concert, will treat your illness while eliminating one of the medicines



renders the treatment ineffective.¹ So it is with regulatory practice; it is the coordination of resources that results in effective risk management.

One of the major staff initiatives during the past fiscal year was the enhancement of the Commission's technical oversight of electronic gaming devices (EGDs) that was authorized by the General Assembly in 2004. The Commission has been able to augment its EGD technical staff without increasing its FTEs through a "core swap" that exchanged eight highway patrol positions for less expensive EGD technicians. These employees are skilled and highly specialized through extensive training on the incredible variety of EGD platforms and technologies that are constantly being updated. Technology is one of the principal forces driving new gaming revenue and fierce competition in the industry requires employees who are constantly learning and adapting to new technology. Employees in this area do not have time to invest in other areas of regulation as was required of highway patrol officers who had previously been performing some work in this area. The new system is proving to be much more efficient and effective, and Missouri citizens will benefit because it allows new technology to move into the state more quickly, thus helping all the businesses that support EGDs (including, but not limited to, trucking and transportation, electrical workers, advertisers, printers, associated equipment manufacturers, distributors and retailers).

One of the major initiatives for the upcoming fiscal year will be a review of the Commission's internationally recognized voluntary exclusion program for problem gamblers.² Recent scientific studies indicate that allowing a menu of options rather than a "lifetime only" program would be more useful to a wider array of problem gamblers. The proposed changes will also include a behavioral education program designed to provide individuals with the opportunity to learn how to make healthier decisions. The education program will target areas of behavioral health that are weak areas for problem gamblers and their loved ones. Problem gamblers will need to complete this behavior education program prior to seeking to terminate a temporary self-exclusion.

The Commission staff believes that these changes are important to the evolution of the voluntary exclusion program. They signify the Commission's continued dedication to explore new and better ways to assist problem gamblers with their recovery. The proposed changes will be openly debated and citizens will have ample opportunity for public comment during public hearings and through the submission of written comments. The staff expects to submit the proposed changes to the Commission during FY 2006.

ENFORCEMENT

Steve Johnson, Chief Deputy Director
Director of Enforcement

The enforcement section has enjoyed an extremely productive year in its role as the operational center of the Commission. We continue to be focused on the safety of patrons and staff, the integrity of gaming

¹ This example is adapted from *The Regulatory Craft*, by Malcolm K. Sparrow, Brookings Institute Press, 2000, pg. 285.

² Missouri's voluntary exclusion program for problem gamblers was the first government sponsored exclusion program. In addition to being the world's largest and most comprehensive program, it has also served as a model for other jurisdictions. Some of the jurisdictions that have used Missouri as a model include Illinois, Indiana, Michigan, New Jersey, Arizona and Louisiana.

and the protection of assets as we execute our many responsibilities. The changes in Electronic Gaming Device (EGD) technology and the many new games being approved continue to result in a relatively small number of patron complaints, with many of these complaints resulting from a lack of understanding of the game being played. In all cases, we investigate, report and respond to the patron with the results of our investigation.

The enforcement section is involved in a wide variety of specific activities including, but not limited to, charitable gaming, policy development, coordination of the industry discipline system, new construction and expansion oversight, promotions approval and a host of licensing activity including individuals in various capacities, suppliers and corporate entities. We rely on a diversified staff to accomplish our mission, including individuals with major metropolitan, state and federal law enforcement backgrounds. This staff represents hundreds of years of investigative experience. We have utilized the Community Oriented Regulation and Enforcement (CORE) concept in developing regulations, Minimum Internal Controls (MICs) and procedural requirements, generating involvement and buy-in by all affected parties resulting in a timelier and more efficient rule making process. Our reliance on CORE has permitted us to rewrite various sections of regulation and add additional MICs and policies greatly facilitating competitive growth and accommodating new technology.

The Commission's electronic gaming device program continues to be recognized as an innovative industry leader in an extremely fast paced environment. This is a very competitive industry, which forces us to work hard to maintain the competency levels necessary to do our jobs. Missouri's leadership and expertise in this field is evidenced by an invitation to speak at the Global Gaming Exposition (G2E), a gathering of more than 25,000 gaming manufacturers, operators and regulators. We have also been invited to speak at Gaming Laboratories International's Regulators Roundtable, a meeting attended by 128 regulators from 50 or so jurisdictions.

Our day-to-day activities include conversions, upgrades, replacement of revoked or obsolete software, installation and oversight of redemption kiosks, installation of ticketing systems and a host of other EGD related activity. We routinely verify critical software and programs, seal critical program storage media and conduct function testing on various devices and systems. We have implemented an EGD Specialist program that has resulted in the retention and assignment of eight intensively trained specialists in the St. Louis and Kansas City areas. Previously, these functions were performed by Highway Patrol Gaming Agents assigned to the Commission; however, the aforementioned evolution in this business has resulted in the need to dedicate highly trained specialists to this function. The number of devices in play in Missouri will result in the Highway Patrol Gaming Agents remaining active in this aspect of regulation although it is anticipated the very high number of overtime hours worked by the Patrol Agents will be reduced. Finally, our EGD program is moving into a paperless environment with the development of network and web based systems. This environment results in documentation for approval, software approvals and revocations being immediately available to all

casino EGD personnel as well as our own staff. This timely notification is absolutely necessary to protect the integrity of gaming in our state.

Audit – The Commission compliance audit staff conducts audits of each casino in Missouri to identify areas of noncompliance with statutes, regulations and internal controls. This year the audit department instituted a new audit approach, which includes an audit program that addresses critical areas directly related to the integrity of gaming. We believe this process will allow more efficient review of each casino's operations. Our audit staff interprets the applied policies and recommends corrective action for areas of noncompliance when conducting audits and assisting gaming agents with investigations. The casino's internal audit department conducts semi-annual audits, which our audit staff reviews to detect irregularities that require corrective action and also ensures that proper corrective measures have been taken. The audit staff performs the same procedures for external audit reports completed by various independent audit firms. During the year, our auditors attend internal and external audit cash counts and observe numerous coin and token relocations and destructions. Our auditors comply with the Standards for the Professional Practice of Internal Auditing and Government Audit Standards. During FY 2005, the audit staff completed 38 audit reports reflecting the results of audits of various casino operations.

Licensing - The Missouri Gaming Commission is charged by statute to license excursion gambling boats, suppliers of gambling equipment and occupational licensees involved in an occupation within an excursion gambling boat operation. Licensing staff currently coordinate and implement the licensing and renewal of eleven (11) Class A (riverboat) licensees, nineteen (19) suppliers, eleven (11) Class A liquor licenses and over 12,500 active occupational licensees.

FY 2005 brought an array of licensing activity regarding Class A and supplier licensees. Class A applications were filed by Herbst Gaming, Inc. (HGI-Mark Twain and HGI-St. Jo) due to the purchase of St. Jo Riverboat Casino and Mark Twain Casino from Grace Entertainment. Pinnacle Entertainment's projects in downtown St. Louis (Casino One Corporation-City) and in Lemay (Casino One Corporation – County) were selected as priorities for investigation. St. Louis Riverboat Entertainment, Inc., a subsidiary of Wimar Tahoe Corporation/Columbia Sussex Corporation, filed application for a finding of suitability by the Commission and authorization of a change in control to acquire President Riverboat Casino-Missouri, Inc. Harrah's Maryland Heights, LLC's two Class A licenses were consolidated to one Class A license doing business as Harrah's St. Louis Casino. Penn National Gaming, Inc. filed application for the purchase of Argosy Gaming Company.

Konami Gaming was issued a temporary supplier license. Paul-Son Gaming Corporation initiated a name change to Gaming Partners International Corporation (GPI USA), and the sister subsidiary of GPI USA, Gaming Partners International S.A.S., filed application and was granted a temporary supplier license. Two supplier companies (Anchor Coin, Inc. and Spin for Cash WAP, JV.) dissolved and now fall under the supplier license of IGT. Casino Data System's supplier license was surrendered with all business transactions

now conducted through the parent company, Aristocrat Technologies, Inc. Two suppliers (Kilmartin and R. Franco USA) withdrew applications for Missouri licensure.

License 2001, a statewide licensing system, provides the Commission a vehicle to license and track all occupational licenses, as well as generate a monthly invoice for fees associated with applications, licenses issued, duplicate licenses and renewals for Key/Level I, Level II and service technician occupational licenses. Occupational gaming licenses issued statewide for FY 2005 totaled over 3,300, with approximately 8,300 renewals. The proposal to outsource for development of a more modernized licensing system to ensure the integrity and accuracy of this statutory mandate was declined; therefore, requirements gathering continues to allow an advanced, all inclusive licensing system to be developed by MGC Information Technology staff to provide consistency, reliability and increased efficiency for the State of Missouri. Projected increase in occupational licensees in the next two years could range from 1,000 to 3,000, depending on the St. Louis City and County proposed projects.

Pari-Mutuel Horse Racing – Pari-Mutuel Horse Racing was established in the State of Missouri with the enactment of Senate Bill 572 in 1986. This allowed for wagering on the outcome of horse races in which those who wager purchase tickets of various denominations on a horse or horses in one or more races. To this date no track has been established in the state. The Gaming Commission was assigned the responsibility for governing pari-mutuel horse racing from the Missouri Horse Racing Commission in 1997.



Missouri State Highway Patrol – The Gaming Division of the Highway Patrol, pursuant to a memorandum of understanding with the Gaming Commission, provides criminal and regulatory enforcement of gaming operations within the state. Under the command of Captain Robert Bloomberg, the division is divided into four sections: Eastern District Enforcement, Western District Enforcement, Background Investigations and Administrative Services. The enforcement districts are responsible for enforcing Missouri statutes and Commission regulations on licensed casino properties. The background unit conducts investigations of individuals, companies and suppliers applying for licensure with the Commission, as well as persons applying for employment with the Gaming Commission. The background unit has a section that is responsible for enforcement related to charitable games in Missouri. The administrative services section oversees the collection and preservation of evidence and property, division training, criminal records and case management and special projects performed by the Gaming Division.

Charges listed in the chart on the following page were filed as a result of arrests made by troopers assigned to the Gaming Division from July 1, 2004 through June 30, 2005.

TYPE OF CHARGE	NUMBER	TYPE OF CHARGE	NUMBER
Arson	1	Motor Vehicle	81
Assault	44	Obstruction of Judicial Process	598
Burglary	2	Obstructing Police	18
Damaged Property	16	Peace Disturbance	7
Dangerous Drugs	73	Public Order	1
Family Offense	8	Robbery	4
Flight/Escape	13	Sex Offenses	3
Forgery	53	Sexual Assault	1
Fraud	44	Stealing	158
Violation of Gambling Laws	230	Stolen Property	5
Invasion of Privacy	2	Weapons	5
Violation of Liquor Laws	7		
Miscellaneous Federal Charges	6	Total Charges	* 1,380

*These totals reflect the number of charges filed by agents of the Commission. The number of individuals arrested will be lower as some individuals may have multiple charges filed as a result of an individual incident. These totals also include arrests made attendant to outstanding warrants for criminal activity that did not occur on property of excursion gambling boats.

ADMINISTRATION

Deborah A. Ferguson, Deputy Director

The administration section of the Missouri Gaming Commission is responsible for managing all fiscal, personnel and record retention resources of the agency. In addition, the administration section provides support services to 119 Commission employees and, pursuant to a memorandum of understanding, to 110 Highway Patrol officers assigned to the Commission. This section oversees the operating and leasing budgets, revenue collection, accounts payable, accounts receivable, cost accounting, procurement, facilities management, support services, human resources, asset inventory and records management.

FY 2005 for the administration section was marked by change. We had change in personnel, expense per diem, purchasing practices, facility management and records management.

Personnel changes included the replacement of our fiscal manager, a position that is critical in working with management to implement performance based budgeting for the Commission. Performance based budgeting is the key to moving forward with both internal and external assessment of how the Commission is managing its resources and achieving its goals and objectives. This will be an ongoing process. At the end of the fiscal year we lost our purchasing officer and have moved quickly with filling this position, as well.

Additionally, this past year the Commission decentralized its procurement by allowing the office managers in Kansas City and St. Louis to be issued purchasing cards for small re-occurring purchases. Purchasing (travel) card was also issued to the account clerk to enable the Commission to make purchases from the internet for travel. This new procedure allows the Commission to take advantage of lower fares when offered.

With the passage of SB 1020, 889, & 869 the Commission was tasked with reviewing our practice for sunshine law requests. Specifically, administration worked with legal, bingo and public information to review

its copy fee charges and update them to insure our practice was consistent with legislative intent. As a result of this coordinated effort a new database is maintained on the Commission public drive to track all sunshine requests.

Also in the area of record retention, the records manager worked with the DAP program manager to establish a record retention schedule with the Secretary of State's office.

The administration section has had another very successful year, and continues to strive in creating and developing more effective and efficient ways of providing quality service.

The data below shows the proceeds, including interest earned, from riverboat gaming and charitable bingo for education and veterans:



PROCEEDS TO EDUCATION		
	Riverboat Gaming	Bingo
FISCAL YEAR 1995 THRU 06/30/1995	\$56,616,282.04	\$6,253,703.96
FISCAL YEAR 1996 THRU 06/30/1996	\$99,730,320.67	\$4,684,178.52
FISCAL YEAR 1997 THRU 06/30/1997	\$118,419,389.02	\$4,615,579.50
FISCAL YEAR 1998 THRU 06/30/1998	\$144,490,378.94	\$4,384,174.86
FISCAL YEAR 1999 THRU 06/30/1999	\$161,287,348.65	\$4,412,395.16
FISCAL YEAR 2000 THRU 06/30/2000	\$178,884,081.17	\$4,304,256.18
FISCAL YEAR 2001 THRU 06/30/2001	\$188,341,342.95	\$3,912,466.82
FISCAL YEAR 2002 THRU 06/30/2002	\$217,678,332.97	\$3,414,569.38
FISCAL YEAR 2003 THRU 06/30/2003	\$234,505,836.07	\$3,352,993.61
FISCAL YEAR 2004 THRU 06/30/2004	\$251,773,517.72	\$2,996,554.14
FISCAL YEAR 2005 THRU 06/30/2005	\$270,790,172.85	\$2,798,494.88
TOTAL	\$1,922,517,003.05	\$45,129,367.01
PROCEEDS TO VETERANS		
		Bingo
FISCAL YEAR 1996 THRU 06/30/1996		\$273,775.68
FISCAL YEAR 1997 THRU 06/30/1997		\$47,800.63
TOTAL		\$321,576.31
TOTAL OF ALL PROCEEDS	\$1,967,967,946.37	

The Missouri Gaming Commission follows Section 313.835, RSMo, for operating fund transfers. It states: "All revenue received by the Commission from license fees, penalties, administrative fees, reimbursement by any excursion gambling boat operators for services provided by the Commission and admission fees authorized pursuant to the provision of Section 313.800 to 313.850, except that portion of the admission fee, not to exceed one cent, that may be appropriated to the compulsive gamblers fund as provided in section 313.820, shall be deposited in the state treasury to the credit of the 'Gaming Commission Fund' which is hereby created for the sole purpose of funding the administrative costs of the Commission, subject to appropriation."

The statute also provides that the remaining net proceeds in the Gaming Commission Fund for each fiscal year are distributed to various funds in amounts defined in the statute. Additionally, the first five hundred thousand dollars shall be appropriated on a per capita basis to cities and counties that match the state portion and have demonstrated a need for community assistance. As a result, the amounts below have been transferred since inception to the Gaming Commission Fund.

Missouri Gaming Commission Summary of Fund Transfers from Gaming Commission Fund						
Fiscal Year of Transfer	Veterans Commission Capital Improvement Trust Fund	Missouri National Guard Trust Fund	Mo College Guarantee Fund	Early Childhood Development, Education and Care Fund	Compulsive Gamblers Fund	Totals
FY 1994/1995	\$8,408,536.13					\$8,408,536.13
FY 1996	\$23,487,182.59					\$23,487,182.59
FY 1997	\$30,388,830.54					\$30,388,830.54
FY 1998	\$35,905,493.46					\$35,905,493.46
FY 1999	\$3,000,000.00	\$3,000,000.00	\$4,500,000.00	\$30,237,763.51		\$40,737,763.51
FY 2000	\$3,000,000.00	\$3,000,000.00	\$4,500,000.00	\$34,217,803.75		\$44,717,803.75
FY 2001	\$3,000,000.00	\$3,000,000.00	\$4,500,000.00	\$30,691,290.20	\$46,612.00	\$41,237,902.20
FY 2002	\$3,000,000.00	\$3,000,000.00	\$4,500,000.00	\$31,266,433.92	\$398,074.00	\$42,164,507.92
FY 2003	\$3,000,000.00	\$3,000,000.00	\$4,500,000.00	\$33,947,613.45	\$489,850.00	\$44,937,463.45
FY 2004	\$6,000,000.00	\$4,000,000.00	\$5,000,000.00	\$30,320,589.96	\$489,850.00	\$45,810,439.96
FY 2005	\$6,000,000.00	\$4,000,000.00	\$5,000,000.00	\$30,952,627.54	\$489,850.00	\$46,442,477.54
Totals	\$125,190,042.72	\$23,000,000.00	\$32,500,000.00	\$221,634,122.33	\$1,914,236.00	\$404,238,401.05

The Commission report reflects all transfers for a given fiscal year to include end of year transfers that occur in July for June activity. These figures will vary from those shown in the state accounting system (SAMII), which does not have a means to account for lapse period transfers.

Effective August 28, 2003, the 92nd Missouri General Assembly, at its First Regular Session, passed House Bill 444 changing the distribution of net proceeds in the Gaming Commission Fund each year. Under the provisions of this bill, the total distribution for each fund will be as follows: \$6 million to the Veterans' Commission Capital Improvement Trust Fund; \$5 million to the Missouri College Guarantee Fund; \$4 million to the Missouri National Guard Trust Fund; and the remaining net proceeds to the Early Childhood Development, Education and Care Fund.

INFORMATION TECHNOLOGY

Ray Pope, Director

The IT section has three basic functions: the installation and support of the microcomputer infrastructure, the development and implementation of process support applications and training all Commission employees in the efficient use of the computer systems available.

During this year, we have continued to make progress in the application development process. We have completed the requirements gathering for 14 systems, created design documents for 12 systems and deployed six new or revised systems. We currently have four systems in coding and two in testing. All of this was accomplished while we experienced a 50% turnover in our development staff.

The website has been routinely utilized for publishing the Commission press releases, agendas and minutes of Commission meetings, as well as job postings. We have a link that allows us to add these items to the state website at the same time. We have been delayed in the redesign of the website but plan to resume our efforts to make it more useful for the people we serve.

We have stabilized our network environment and improved production stability. We have been monitoring the network configuration capacity and it seems to be able to accommodate the Commission's data collection and delivery needs. By upgrading our desktop computers, we have been able to reduce the maintenance costs to the Commission's remote locations.

In support of the new EGD technicians implemented in the Enforcement Section, we assisted in the selection of new tablet PC's; then ordered, configured and set up the new machines. We also set up 11 laptop computers to be used at each casino for tracking upgrade levels for all installed Electronic Gaming Devices.

Training has been very active serving as primary internal testing and development of user documentation for new systems. This helps prepare for training users on the application of new systems prior to deployment. We conducted user application training to 68 Gaming employees and 25 casino employees. We also trained 348 participants in 61 Microsoft Windows and Office classes.



LEGAL

Michael Bushmann, General Counsel

The legal section provides legal advice to the Commissioners, Executive Director and other Commission staff regarding riverboat and charitable gaming issues, including review of financial transactions, interpretation of laws and regulations and analysis of policy proposals. The section assists the Commission in its quest to ensure that riverboats, bingo organizations, suppliers and individual licensees abide by all laws and rules of the Commission. In particular, Commission lawyers are responsible for drafting proposed disciplines against licensees for violations of laws or rules and presenting those disciplines to the Commission. The legal staff also serves as a liaison with the Attorney General's office regarding discipline appeals and related matters.

In FY 2005, 24 disciplines were proposed against Class A excursion gambling boat licensees. Five of those disciplines have appeals currently pending. The disciplines proposed fines ranging from \$5,000 to \$200,000 for violations such as a progressive slot machine violation, marketing violations, liquor violations, failure to remove revoked software from slot machines and failure to promptly report criminal activity to the Commission.

Level I licensees hold gaming licenses for key managerial positions within a riverboat gaming operation, such as the general manager, controller and department managers. In FY 2005, one Level I license was revoked and one license was suspended.

Level II licensees hold gaming licenses for occupational positions such as dealers, slot machine technicians and cocktail servers, to name a few. In FY 2005, disciplines were proposed against 253 Level II licensees. Of the disciplinary actions proposed against Level II licensees, 36 were license revocations, 172 were license suspensions and 45 were denials of permanent licensure.

In the past year, the bingo section imposed discipline against one bingo organization and fined one bingo manufacturer. In addition, the bingo section denied requests from seven applicants for a bingo license based on the applicants' failure to establish suitability for licensure.



CORPORATE SECURITIES AND FINANCE

Jennifer Bruns, Senior Auditor

The primary functions of the corporate securities and finance section are financial reporting, gaming market analysis, financial suitability analysis and tax collection.

The Commission provides a monthly market statistics report on its website.¹ The report provides data on adjusted gross receipts (gaming revenue), patron volume, admission counts and the amount of gaming tax and admission fees collected.

¹ www.mgc.dps.mo.gov/finan_map.html

The corporate securities and finance section is responsible for analysis of the gaming markets in Missouri for the purpose of providing senior staff with information they need to make decisions regarding expansion, rule changes and regulatory resolutions. Regarding expansion, the goal is to determine the timing, number and placement of additional casinos. The Commission's charge is to issue licenses to applicants that best serve the interests of the citizens of Missouri. In order to fulfill this responsibility, the Commission evaluates many factors, including whether new gaming capacity can be added to the market without unduly impacting previously licensed facilities. The Commission, in evaluating proposals for additional licenses, focuses on creating incremental growth, expansion of tax revenues, ancillary economic development and employment. Furthermore, it carefully scrutinizes the level of community support and the ability of the developer to minimize the negative social and economic impact of the facility. Thus, Missourians can expect the Commission to deal with expansion issues in a cautious and prudent manner that includes a lengthy public process. However, should a facility become substandard, fall into disrepair or otherwise become non-competitive, the Commission would be forced to consider new projects in that market of better quality that meet the high standards it sets for licensees.

The section also examines business transactions of the licensee's parent company, including the issuance of debt or equity, acquisitions, mergers and others. This analysis is done to determine whether the financial suitability of the gaming entity will be impaired due to the transaction and whether any regulatory action is necessary.

Another function of the corporate securities and finance section is the collection of the gaming tax and admission fees assessed upon casino licensees by statute. The critical role of the tax auditors is to audit approximately 4,180 tax returns for accuracy and completeness. They also perform on-site tax audits in order to reconcile supporting documentation to the tax returns.

MISSOURI GAMING COMMISSION

March 2005

